

FILED

May 3, 2002
**NEW JERSEY STATE BOARD
OF ACCOUNTANCY**

STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR	:	Administrative Action
REVOCATION OF THE LICENSE OF	:	
	:	
RICHARD HULSE, PA	:	FINAL ORDER
License No. CP3130	:	OF DISCIPLINE
	:	
TO PRACTICE ACCOUNTANCY IN THE	:	
STATE OF NEW JERSEY	:	

This matter was opened to the New Jersey Board of Accountancy upon receipt of information which the Board has reviewed and on which the following preliminary findings of fact and conclusions of law are made.

FINDINGS OF FACT

1. Respondent is a public accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. On October 11, 2001 respondent was the subject of an Order entered by the licensing authority in the State of New Jersey. Specifically, respondent was ordered to pay a \$5,000.00 civil penalty plus costs of \$180.00 pursuant to a uniform penalty letter issued March 12, 2001, after failing to respond to the UPL served upon him. (Final Decision and Order, UPL and Certifications of Service annexed hereto and made a part hereof.)

3. Respondent has failed to respond to the Final Order served upon him to wit, payment of the \$5,000 civil penalty and cost to the State of \$180.00.

CONCLUSIONS OF LAW

1. The above described conduct provides grounds for the suspension of his license to practice accounting in New Jersey pursuant to N.J.S.A. 45:1-21(h) and N.J.A.C. 13:45C-1.4 in that respondent failed to comply with an Order duly entered and served upon the licensee, and as such, has engaged in professional misconduct.

Based on the foregoing findings and conclusions, a Provisional Order of Discipline suspending respondent's license to practice accountancy in the State of New Jersey was entered on February 6, 2002 and a copy was forwarded to respondent at the last known address on file with the Board. The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or other written evidence supporting respondent's request for consideration and reasons therefor.

Although the Provisional Order sent by means of certified mail was returned as unclaimed, the regular mail was not returned. Because the Order was forwarded to respondent's address of record, the Board deems service to have been effected. Accordingly, it is determined that further proceedings were not necessary and that the Provisional Order should be made final.

ACCORDINGLY, , IT IS ON THIS 3 DAY OF May , 2002

ORDERED that:

1. Respondent's license to practice accountancy in the State of New Jersey be and hereby is suspended until further Order of the Board of Accountancy.

2. Prior to seeking restoration of his license respondent shall be required to appear before the Board (or a committee thereof) to demonstrate fitness to resume practice. Any practice in this State prior to formal reinstatement of license by the Board shall constitute grounds for a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: Herbert Lipman CPA
Herbert Lipman, CPA

Dated: